IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

OP.No. 15977 of 2002(B)

PETITIONER:

PRAGA MARINE PVT., LTD., CHEMICAL INDUSTRIAL ESTATE, DEVELOPMENT AREA, AROOR, ALAPPUZHA DISTRICT, REPRESENTED BY MANAGER, SHAJI MATHEW.

BY ADV. SRI.V.P.SUKUMAR,
SRI.V.DEVANANDA NARASIMHAM.

RESPONDENTS:
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1. **THE SALES TAX INSPECTOR, SALES TAX CHECK POST, AMARAVILA-695 122, THIRUVANANTHAPURAM.**

2. **THE INSPECTING ASSISTANT COMMISSIONER, SALES TAX CHECK POST, AMARAVILA-695 122, THIRUVANANTHAPURAM.**

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 26/02/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO. 26977/2002 IN O.P. NO. 15977/2002

DISMISSED

26/02/2007. **SD/- K. BALAKRISHNAN NAIR, JUDGE.**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE PURCHASE NUMBER HR01-000063-0/VIVEK/M/ FROM M/S. GARDEN REACH SHIP BUILDES & ENGINEERS LIMITED.

EXT.P.2: COPY OF THE CUSTOMS DUTY EXEMPTION CERTIFICATE NO. CGTC/FM/344/CERTIFICATE/43 DTD. 16/05/2002.

EXT.P.3: COPY OF THE COMMERCIAL INVOICE NO. 5097 DD. 09/05/2002.

EXT.P.4: COPY OF THE AIR WAY BILL DTD. 10/05/2002.

EXT.P.5: COPY OF THE BILL OF LADING NUMBER 18083A DTD. 27/05/2002 IN RESPCT OF THE IMPORT OF OBM.

EXT.P.6: COPY OF THE FORM XX-A DT. 29/05/02 ISSUD BY THE C & F AGENTS.

EXT.P.7: COPY OF THE OWN DELIVERY NOTES DT. 29/05/02 ISSUED BY THE C & F AGENTS.

EXT.P.8: COPY OF THE NOTICE DT. 30/05/02 ISSUED BY THE R.1.

EXT.P.9: COPY OF THE REPESENTATION DTD. 31/05/2002 SUBMITTED BY THE PETITIONER BEFORE THE R.1.

EXT.P.10: COPY OF THE REPRESNTATIONS DTD. 03/06/2002 SUBMITTED BY THE PETITIONER BEFORE THE R.2.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR,J.

OP NO.15977 OF 2002-B

Judgment

The petitioner challenges the notice under Section 29A of the KGST Act. The vehicle which was detained, was released pursuant to the interim order of this Court dated 14.06.2002 on executing a simple bond. The Commercial Tax Officer, Enquiry, if he has so far not finalised the proceedings, shall do it in accordance with law within two months from the date of receipt of a copy of this Judgment.

The Original Petition is disposed of as above.

26.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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